

**Office of the Deputy Inspector General for Auditing
of the
Department of Defense**

**Audit and Evaluation Plan
FY 2004**

as of January 7, 2004



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Plan Can be Obtained by:**

**Writing to: Office of the Deputy Inspector General for Auditing
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400 Army Navy Drive
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MEMORANDUM FOR DISTRIBUTION

SUBJECT: Audit and Evaluation Plan for Fiscal Year 2004

The attached plan indicates this office's planned new starts in FY 2004. This plan may be subject to many changes in the coming months as we react to requests from the Congress and the Department to perform quick reaction reviews to address sensitive issues related to Iraq military readiness and security. Where the audit topics are not mandated by law, regulation, or congressional direction, they have been developed as much as possible in consultation with DoD managers. These projects also have been coordinated in the joint audit and inspection planning groups that address coverage in each major functional area.

We regularly receive high priority management requests, congressional requests, hotline allegations, and other out-of-cycle requirements that necessitate changes to the initial plan. To discuss currently planned or ongoing coverage at any point during the year, it is advisable to check directly with the cognizant OIG, DoD issue area planning group, as listed in Appendix A. See Appendix B for the plan distribution. Updates to this plan, as well as information concerning ongoing projects, are available on our website at www.dodig.osd.mil/audit.

Francis E. Reardon
Deputy Inspector General
for Auditing

Attachment

TABLE OF CONTENTS

Part I: Summaries of Planned Audits and Evaluations (By Issue Area)

Acquisition Program

Use of the Other Transaction Prototype Authority (D2004AB-0006)	1
Program Management Audits of Acquisition Programs (D2004AE-0007)	1
DoD's Use of Metrics in Testing (D2004AB-0013)	1
Program Management Audits of Special Access Programs (D2004AD-0014)	2
Allegation on Air Force's Aerial Targets Program (D2004AB-0007)	2
Implementation of the DoD Management Control Program for Acquisition of Navy Acquisition Category II and III Weapon System Programs (D2004AE-0017)	2
Implementation of the DoD Management Control Program for Acquisition of Air Force Acquisition Category II and III Weapon System Programs (D2004AE-0025)	2
Acquisition of the Boeing KC-767A Aerial Tanker Aircraft Program (D2004AE-0063)	2
Implementation of the DoD Management Control Program for Acquisition of Army Weapon Systems (D2003AE-0051)	2
DoD Total Information Awareness System (D2003CM-0056).....	3
Central Test and Evaluation Investment Program (D2003AB-0082)	3
Allegations on the Acquisition of the C-130J Aircraft (D2003AB-0084)	3
Sole-Source Awards for Quick Disconnect Silencers (D2003AD-0095)	3
Acquisition of the EA-6B Improved Capability III Program (D2003AE-0190)	3
Major Range and Test Facility Base and the Central Test and Evaluation Investment Program (D2002AB-0177)	3

Contracting Oversight

Contract Costs at Major Ranges (D2004AB-0002)	5
Cost and Performance-Based Engineering and Technical Services (D2004CH-0017)	5
Quality Assurance at the Defense Contract Management Agency (D2004CF-0033).....	5
DoD Implementation of Sections 801(d) and 803 of the FY 2002 National Defense Authorization (D2004CF-0034).....	5
Performance-Based Incentive Contracts (D2004CF-0035).....	5
Defense Contract Management Agency Oversight of Prime Contractor Small Business Programs (D2004CK-0038)	6
DoD Use and Control of Government Purchase and Travel Cards (D2004CK-0040)	6
Contract Award and Administration for Modular Causeway Systems (D2004CG-0026)	6
Analysis of the Defense Finance and Accounting Service Military Retired and Annuitant Pay Sourcing Options (D2004CB-0066)	6
Contract No. N00024-02-C-6165 for Consulting Services at the Naval Shipbuilding, Conversion, and Repair Facility (D2004CF-0031).....	6
North Atlantic Treaty Organization Airborne Warning and Control System Mid-term Modernization Program “Global Solution” (D2004CF-0068).....	6
Effect of the Northrop Grumman Acquisition of Litton Industries, Inc. on Pension Plans and DoD Funded Pension Assets (D2003PT-0006).....	7
Undefinitized Contractual Actions (D2003CF-0072).....	7
Allegations of the Defense Contract Management Agency’s Performance in Administering Selected Weapon Systems Contracts (D2003AB-0017)	7
Selected DoD Purchase Card Transactions Originating Outside the United States (D2003LH-0052)	7
Award of the Air Force F-15 Trainer Support Contract to the Boeing Company (D2003CH-0113)	7

Management of the Centrally Billed Government Travel Card Program at Defense Agencies (D2003CK-0125)	7
DoD Purchase Card Convenience Checks (D2003CK-0126)	8
Contracting and Purchase Card Issues at the Army Corps of Engineers, Louisville District, Louisville, Kentucky (D2003CK-0185)	8
Public-Private Competition for the Base Operating Support Functions at Picatinny Arsenal, New Jersey (D2003CH-0137)	8
Contract for the Air Force Satellite Control Network (D2003AB-0148)	8
Contracts Awarded for the Coalition Provisional Authority by the Defense Contracting Command-Washington (D2003CF-0152).....	8
Contracts Awarded by the Defense Threat Reduction Agency in Support of the Cooperative Threat Reduction Program (D2003CF-0183).....	8
Contracting Procedures at the Defense Supply Center, Columbus Regarding the Department of Defense Small Business Administration 8(a) Program (D2003CF-0194).....	9
DoD Source Approval Process for Service and Sales Incorporated (D2002CH-0095)	9
Defense Reutilization and Marketing Services Commercial Venture Contracts for Privatization of the DoD Surplus Sales Program (D2002CH-0030)	9
Sole-Source Commercial and Noncommercial Specialized Containers and Related Accessories (D2002CH-0158)	9

Environment

Defense Hotline Allegations Regarding the Environmental Compliance Audit Process at U.S. Army Corps of Engineers, Portland District (D2003CK-0003)	10
Effectiveness of U.S. Forces Environmental Program in Korea (D2003CB-0091)	10

Finance And Accounting

Principal DoD Agency-Wide Financial Statements for the Fiscal Years Ending September 30, 2004 and 2003 (D2004FA-0002)	11
Attestation Review of the FY 2003 DoD Counterdrug Funds Obligation Report (D2004LH-0020)	11
FY 2004 DoD Civilian Payroll Withholding Data (D2004FH-0046)	11
Environmental Liabilities to Support the Audit of FY 2004 DoD Agency-wide Financial Statements (D2004CB-0032)	11
DoD Antideficiency Act Violation Process (D2004FJ-0003)	11
Selected Controls Over Army Fund Balance With Treasury at Defense Finance and Accounting Service Indianapolis (D2004FI-0008).....	11
Army General Funds Financial Statements for the Fiscal Years Ending September 30, 2004 and 2003 (D2004FI-0009).....	12
Fiscal Year 2004 Army Working Capital Fund Financial Statements (D2004FI-0010).....	12
Department of the Navy Working Capital Fund Principal Financial Statements for the Fiscal Years Ending 2004 and 2003 (D2004FC-0015).....	12
Department of the Navy General Fund Principal Financial Statements for the Fiscal Years Ending 2004 and 2003 (D2004FC-0016).....	12
Principal U.S. Army Corps of Engineers, Civil Works, Financial Statements for the Fiscal Years Ending September 30, 2004 and 2003 (D2004FC-0024).....	12
Vendor Pay Disbursement Cycle, Air Force General Fund (D2004FD-0040)	13
Foreign Military Sales Trust Fund Cash Management (D2004FD-0039)	13
Principal Air Force Working Capital Fund Financial Statements as of and for the Fiscal Years Ending September 30, 2004, and 2003 (D2004FD-0060)	13
Principal Air Force General Funds Financial Statements as of and for the Fiscal Years Ending September 30, 2004, and 2003 (D2004FD-0059)	13

FY 2004 Military Retirement Fund Financial Statements (D2004FH-0051)	14
Financial Statement Audits for FY 2003 (D2003FI-0008).....	14
Principal U.S. Army Corps of Engineers, Civil Works, Financial Statements for the Fiscal Years Ending September 30, 2003 and 2002 (D2003FC-0020).....	14
FY 2003 Army Working Capital Fund Financial Statements (D2003FI-0055).....	14
FY 2003 Army General Funds Financial Statements (D2003FI-0060).....	14
Principal Air Force General Funds Financial Statements as of and for the Fiscal Years Ending September 30, 2003, and 2002 (D2003FD-0057)	15
Principal Air Force Working Capital Fund Financial Statements as of and for the Fiscal Years Ending September 30, 2003, and 2002 (D2003FD-0058)	15
Department of the Navy Working Capital Fund Principal Financial Statements for the Fiscal Years Ending 2003 and 2002 (D2003FC-0067).....	15
Department of the Navy General Fund Principal Financial Statements for the Fiscal Years Ending 2003 and 2002 (D2003FC-0068).....	15
FY 2003 DoD Civilian Payroll and Withholding Data (D2003FH-0059)	15
Environmental Liabilities Required to Be Reported on Annual Financial Statements (D2003CB-0037)	15
Early Payment of Invoices by Defense Finance and Accounting Service (DFAS) Columbus (D2003FJ-0062)	16
FY 2003 Financial Statements for the Defense Intelligence Agency (D2003FI-0093).....	16
FY 2003 Financial Statements for the National Imagery and Mapping Agency (D2003FI-0094).....	16
Support for Reported Obligations for the National Imagery and Mapping Agency and Related Processing Controls (D2003FI-0089).....	16
Accounting Adjustments Within the Navy Working Capital Fund (D2003FC-0098).....	16
Preparation of the FY 2003 Financial Statements for the National Security Agency (D2003FI-0108).....	17

Coalition Support Funds	
(D2003LG-0107)	17
Military Retirement Fund Processes Related to Deceased Retirees	
(D2003FH-0104)	17
DoD Medicare Eligible Retiree Health Care Fund for FY 2003	
(D2003FJ-0117)	17
Antideficiency Act Investigation of the Research, Development, Test and Evaluation, Defense-Wide Appropriation Account 97 1989/1990 0400	
(D2003FM-0122)	18
Management Controls Over FY 2003 Health Care Costs for DoD Medicare-Eligible Retirees	
(D2003FJ-0129)	18
Corps of Engineers Financial Management System Accounting Processes	
(D2003FI-0136)	18
FY 2003 Military Retirement Fund Financial Statements	
(D2003FH-0124)	18
Allegations to the Defense Hotline Concerning Funds “Parked” at the U.S. Special Operations Command	
(D2003FH-0184)	18
Attestation Review of the DoD National Drug Control Program FY 2003 Obligations Report	
(D2003LH-0192)	18

Health Care And Human Capital

TRICARE Payments to Overseas Host Nation Providers.....	19
Management Practices at the Defense Distribution Depot, Susquehanna	
(D2003LD-0074)	19
Strategic Management of Human Capital Reporting	
(D2003AE-0078)	19
Management of Pharmaceutical Inventory at Military Treatment Facilities	
(D2003LF-0109)	19
DoD Compliance With the Uniformed and Overseas Citizens Absentee Voting Act	
(D2003LF-0188)	19

Information Technology Resources

Implementation of the Federal Information Security Management Act for FY 2004	
(D2004AS-0001)	20
Acquisition Management of Automated Information Systems	
(D2004AD-0005)	20

Implementation of Interoperability and Information Assurance	
Policies for Acquisition of Navy Systems	
(D2004AL-0011)	20
General and Application Controls Weaknesses in the Army	
Corps of Engineers Enterprise Infrastructure Services	
(D2003FG-0080)	20
DoD Electronic Government Information Reporting	
(D2003AL-0147)	20
Global Command and Control System - Korea	
(D2003LG-0032)	21
Allegations Concerning Personnel Background Investigations and	
Clearances at the Space and Warfare Systems Command,	
Information Technology Center	
(D2003AS-0075).....	21
DoD Implementation of the Federal Information Security	
Management Act for FY 2003	
(D2003AS-0073).....	21
Followup on the General Accounting Office and	
U.S. Army Audit Agency Audit Recommendations	
for the U.S. Army Corps of Engineers	
(D2003FG-0139)	21
Reliability of the Automated Cost Estimating Integrated Tools	
(D2003AE-0181)	21
Implementation of Interoperability and Information Assurance Policies	
for Acquisition of Air Force Systems	
(D2002AE-0188)	21
Defense Logistics Agency Information Assurance	
(D2002AS-0165).....	22
DoD Information Technology Registry	
(D2002AS-0201).....	22

Logistics

Military Department Implementation of Performance Based	
Logistics in Support of Weapon Systems	
(D2004LD-0041)	23
Selected Cooperative Threat Reduction Projects	
(D2004LG-0028)	23
Technology Transfer and Export Controls Over	
the Joint Strike Fighter	
(D2004LG-0031)	23
Management, Efficiency, and Effectiveness of	
DoD Readiness Reporting	
(D2004LA-0029)	23

Excess Defense Articles	
(D2004LG-0042)	23
Aircraft Use in the U.S. Central Command Area of Responsibility	
(D2004LA-0019)	23
Defense Hotline Allegation Concerning the Navy's Use	
of FY 2003 Funds to Buy Excess Quantities of Parts	
for the Tactical Tomahawk	
(D2004LH-0053)	24
Implementation of Performance Based Logistics	
for the Javelin Weapon System	
(D2004LH-0047)	24
Allegations Concerning the Mobile Detection and	
Response System Program	
(D2004AB-0058)	24
Defense Logistics Agency Costs to Manage Inactive	
National Stock Number Items	
(D2003LD-0011)	24
Disposal Process for Navy Repairable Assets	
(D2003LD-0081)	24
Controls Over Deemed Exports at Contractor	
and University Facilities	
(D2003LG-0145)	24
DoD Installation Disaster Preparedness and	
Consequence Management	
(D2003LA-0123)	25
Accountability and Control of Materiel at the Marine Corps	
Multi-Commodity Maintenance Center, Albany, Georgia	
(D2003LH-0144)	25
Management of Military Personnel Assignments	
(D2003LA-0151)	25

Other

Cumulative Effect of Exports	
(D2004LG-0041)	26
DoD Costs for Monitoring and Licensing Satellite Exports	
(D2004LG-0048)	26
Base Realignment and Closure 2005 Data at the	
Defense Contract Audit Agency	
(D2004CH-0054)	26
Base Realignment and Closure 2005 Data at the	
Defense Commissary Agency	
(D2004CB-0056)	26

Base Realignment and Closure 2005 Data at the Defense Contract Management Agency (D2004CG-0065)	26
Base Realignment and Closure 2005 Data at the Defense Legal Services Agency (D2004LH-0071)	27
Base Realignment and Closure 2005 Data at the Defense Finance and Accounting Service (D2004FG-0070)	27
Integration of Network Centric Warfare Concepts into DoD Operations (D2003LA-0138)	27
Appendix A. OIG DoD Issue Area Planning and Coordination Groups	28
Appendix B. Plan Distribution	29

ACQUISITION PROGRAM

Use of the Other Transaction Prototype Authority (D2004AB-0006) The objective of this audit will be to determine whether the Military Departments and Defense agencies are properly using the authority identified in 10 U.S.C. 2371, Section 845, Other Transactions for Prototypes. Specifically, we will determine how the Military Departments and Defense agencies are using the advisory prototype guidance issued by the Director, Defense Procurement (DDP); determine the status of prior prototype projects that were initiated under this authority; evaluate the compliance with the Floyd D. Spence limitations concerning nontraditional contractor participation and cost sharing; and evaluate the validity of the DDP database on the use of these agreements (B. Burton/(703) 604-9071)

Program Management Audits of Acquisition Programs (D2004AE-0007) The primary objective of these audits will be to determine whether program managers for selected acquisition programs are adequately readying the programs for their next milestone decision points in the acquisition process. The audits will follow the critical program management elements approach for the audits and focus on high-risk areas and areas of special interest to the programs' managers at all levels. They will also determine whether the programs are implementing best business practices and are making full use of the flexibilities available through acquisition initiatives. (J. Meling/(703) 604-9091)

Number	Title	Point of Contact	Announced
4AE-0014	MH-47G Helicopter Service Life Extension Program	J. Meling (703) 604-9091	10/6/2003
3AE-0064	Joint Chemical Agent Detector	J. Meling (703) 604-9091	1/14/2003
3AE-0069	CH-47F Improved Cargo Helicopter	J. Meling (703) 604-9091	1/17/2003
2AL-0195	Airborne Mine Neutralization System	C. Santoni (703) 604-9051	7/23/2002

DoD's Use of Metrics in Testing (D2004AB-0013) The objective of this audit will be to determine whether DoD has established a framework to develop performance metrics for the value and quality of test and evaluation. Specifically, the audit will determine whether metrics are developed for amounts and types of data to be obtained during developmental test and evaluation and whether those metrics establish measures of success or progress. (B. Burton/(703) 604-9071)

Program Management Audits of Special Access Programs (D2004AD-0014) The primary objective of these audits will be to determine whether program managers for selected special access programs are adequately readying the programs for their next milestone decision points in the acquisition process. The audits will follow the critical program management elements approach for the audits and focus on high-risk areas and areas of special interest to the programs' managers at all levels. They will also determine whether the programs are implementing best business practices and are making full use of the flexibilities available through acquisition initiatives. (K. Truex/(703) 604-8966)

Allegation on Air Force's Aerial Targets Program (D2004AB-0007) This audit is being initiated because of an allegation to the Defense Hotline concerning Air Force mismanagement of the Aerial Targets System Program. The overall objective will be to determine whether the allegation has merit. This project was announced September 29, 2003. (B. Burton/(703) 604-9071)

Implementation of the DoD Management Control Program for Acquisition of Navy Acquisition Category II and III Weapon System Programs (D2004AE-0017) The objective is to evaluate the effectiveness of the management control program that the Navy Acquisition Executive, or his designees, used for Navy acquisition category II and III weapon system programs. The audit will include an assessment of the process for recognizing and correcting material management control weaknesses. This project was announced October 6, 2003. (J. Meling/(703) 604-9091)

Implementation of the DoD Management Control Program for Acquisition of Air Force Acquisition Category II and III Weapon System Programs (D2004AE-0025) The objective is to evaluate the effectiveness of the management control program that the Air Force Acquisition Executive, or his designees, used for Air Force acquisition category II and III weapon system programs. The audit will include an assessment of the process for recognizing and correcting material management control weaknesses. This project was announced October 23, 2003. (J. Meling/(703) 604-9091)

Acquisition of the Boeing KC-767A Aerial Tanker Aircraft Program (D2004AE-0063) The audit is being done at the request of the Deputy Secretary of Defense. The objective is to determine whether, in light of recent disclosures by the Boeing Company concerning apparent improprieties by two of the company's executives, there is any compelling reason why the Air Force should not proceed with its Tanker Lease Program. Specifically, the audit will review whether these disclosures affect any previous OIG analysis of the program. This project was announced December 12, 2003. (J. Meling/(703) 604-9091)

Implementation of the DoD Management Control Program for Acquisition of Army Weapon Systems (D2003AE-0051) The objective is to evaluate the effectiveness of the management control program that the Army Acquisition Executive, or his designees, used for Army major and less-than-major weapon systems. The audit will include an assessment of the

process for recognizing and correcting material management control weaknesses. This project was announced December 23, 2002. (J. Meling/(703) 604-9091)

DoD Total Information Awareness System (D2003CM-0056) This audit was initiated at the request of Senators Charles E. Grassley, Chuck Hagel, and Bill Nelson. The objective was to assess whether the proper controls are being included in the developmental contracts to ensure that the technology is properly managed and controlled when placed in an operational environment. Report D-2004-033 was issued December 12, 2003. (COL W. Kelley/(703) 604-9312)

Central Test and Evaluation Investment Program (D2003AB-0082) The Director, Operational Test and Evaluation requested this audit. The overall objective is to review the Central Test and Evaluation Investment Program. Specifically, the audit will evaluate the degree to which the Central Test and Evaluation Investment Program funding is used to meet the needs of multi-Service test capabilities and the degree to which programs funded by the Central Test Evaluation Investment Program have been procured by the Services. This project was announced February 19, 2003. (B. Burton/(703) 604-9071)

Allegations on the Acquisition of the C-130J Aircraft (D2003AB-0084) This audit is one of a series of audits initiated because of allegations to the Defense Hotline concerning management oversight of the contractor's performance on the C-130, F-22, and C-5 aircraft. The audit objective for this project is to determine whether management took appropriate actions in the requirements process, test and evaluation, and contracting for the C-130J aircraft. This project was announced February 28, 2003. (B. Burton/(703) 604-9071)

Sole-Source Awards for Quick Disconnect Silencers (D2003AD-0095) This audit is being done in response to a congressional request. The objective will be to determine whether any improprieties occurred in the award process of recent sole-source contracts for quick disconnect silencers. This project was announced April 7, 2003. (B. Burton/(703) 604-9071)

Acquisition of the EA-6B Improved Capability III Program (D2003AE-0190) This audit will support "Strengthen Joint Warfighting Capabilities," one of the top ten priorities identified by the Secretary of Defense. The audit objective is to evaluate the overall acquisition management of the EA-6B Improved Capability III Program. Because the program is in the system development and demonstration acquisition phase, the audit will determine whether management is cost-effectively readying the program for the production phase of the acquisition process. This project was announced August 18, 2003. (J. Meling/(703) 604-9091)

Major Range and Test Facility Base and the Central Test and Evaluation Investment Program (D2002AB-0177) The objectives were to determine the magnitude, in dollars, of Major Range and Test Facility Base test infrastructure backlog in maintenance, modernization and repair of instrumentation, test assets, and analysis and control systems. Also, the audit examined investment, maintenance, and operations funding associated with the Major Range and Test Facility Base to determine the degree of compliance with DoD Directive 3200.11.

Other objectives included the degree to which Central Test and Evaluation Investment Program funding is used to meet the needs of multi-Service test capabilities and the degree to which Central Test and Evaluation Investment Program funded programs have subsequently been procured by the Services. Report D-2004-035 was issued December 8, 2003.
(B. Burton/(703) 604-9071)

CONTRACTING OVERSIGHT

Contract Costs at Major Ranges (D2004AB-0002) The objectives of this audit will be to review the management of these contracts. Specifically, the audit will review the use of competition, justification of contract types (cost vs. fixed) and oversight of the contracts and contractor personnel. It will also evaluate whether there is a model of contracting used or whether each range uses its own method to contract. (B. Burton/(703) 604-9071)

Cost and Performance-Based Engineering and Technical Services (D2003CH-0017) The overall audit objective is to determine whether DoD is achieving savings, paying fair and reasonable prices, and obtaining the best value when using performance-based versus cost-based contracts to obtain engineering and technical services. (H. Kleinknecht/(703) 604-9324)

Quality Assurance at the Defense Contract Management Agency (DCMA) (D2004CF-0033) The objective of the audit is to determine whether the DCMA's quality assurance program ensures that DoD is receiving quality products and services from its vendors. Specifically, the audit will determine whether the DCMA receives feedback from the Services and the Defense Logistics Agency on the types and depth of deficiencies noted in the field and what actions the DCMA takes to correct problems. It will also determine whether process inspections performed by quality assurance inspectors at vendor facilities are complete, recurring and documented. (T. McKinney/(703) 604-9288)

DoD Implementation of Sections 801(d) and 803 of the FY 2002 National Defense Authorization (D2004CF-0034) The overall objective of this audit is to determine whether DoD guidance covering Section 801(d), "Requirement for Program Review Structure," and Section 803, "Competition Requirement for Purchase of Services Pursuant to Multiple Award Contracts," have been developed and implemented. Specifically, the audit will determine whether all vendors that have been awarded multi-award contracts are being given a fair opportunity to compete on the awards of delivery and task orders. It will also determine whether DoD has established procedures for the management and oversight of the acquisition of services as required by Section 801(d). (T. McKinney/(703) 604-9288)

Performance-Based Incentive Contracts (D2004CF-0035) The overall objective of this audit is to determine whether performance-based incentive contracts contain adequate metrics to evaluate contractor performance and whether DoD is making appropriate use of incentive clauses to encourage better, faster, and more efficient contractor performance. Specifically, the audit will review how baselines are established to evaluate contractor performance and whether negative incentives as well as positive incentives are awarded to contractors. (T. McKinney/(703) 604-9288)

Defense Contract Management Agency Oversight of Prime Contractor Small Business Programs (D2004CK-0038) The audit will evaluate whether Defense Contract Management Agency offices are providing adequate oversight of DoD prime contractor small business programs. (J. Doyle/(703) 604-9349)

DoD Use and Control of Government Purchase and Travel Cards (D2004CK-0040) The audit objective will be to evaluate DoD and control of Government purchase and travel cards, including convenience checks. Specifically, the audit will evaluate whether systems and controls are adequate to prevent the fraudulent and/or improper use of the cards. Issues identified in prior and on-going DoD-wide charge card audits include: purchases at unauthorized businesses, unauthorized use, questionable transactions, excessive purchase card limits, improper separation of duties for approving purchases, and continuing use of closed accounts. (J. Doyle/(703) 604-9349)

Contract Award and Administration for Modular Causeway Systems (D2004CG-0026) This audit is being done in response to allegations made to the Defense Hotline. The audit objective is to determine whether contract award and administration policies and procedures were properly followed for acquisition of the Modular Causeway Systems. This project was announced November 4, 2003. (D. Culp/(703) 604-9335)

Analysis of the Defense Finance and Accounting Service Military Retired and Annuitant Pay Sourcing Options (D2004CB-0066) The overall objective is to review the analysis of the Defense Finance and Accounting Service options for the military retired and annuitant pay functions conducted by the Center for Naval Analyses. Specifically, the audit will review the \$42 million cost savings associated with the contractor continuing performance and review the basis and analysis of contractor performance data. This project was announced December 19, 2003. (K. Caprio/(703) 604-9202)

Contract No. N00024-02-C-6165 for Consulting Services at the Naval Shipbuilding, Conversion, and Repair Facility (D2004CF-0031) This audit was a Congressional request on behalf of an employee who worked for the Navy. The employee alleged contract award and contractor performance improprieties involving a contract with DeWolff, Boberg and Associates (DB&A) for consulting services. The audit will address whether the Navy executed effective contract planning and administration procedures. It will also address the type of contract used, funding and pricing issues, and an evaluation of the contractor's performance. This project was announced December 3, 2003. (T. McKinney/(703) 604-9288)

North Atlantic Treaty Organization Airborne Warning and Control System Mid-term Modernization Program "Global Solution" (D2004CF-0068) The objective will be to determine whether correct business and contracting processes were used in the negotiations and award of the North Atlantic Treaty Organization (NATO) Airborne Warning and Control (AWACS) Program "Global Solution." This project was announced December 30, 2003. (T. Moore/(703) 604-9282)

Effect of the Northrop Grumman Acquisition of Litton Industries, Inc. on Pension Plans and DoD Funded Pension Assets (D2003PT-0006) The objective was to evaluate the effect of the Northrop Grumman acquisition of Litton Industries, Inc. on the respective pension plans, DoD pension costs and DoD funded pension assets. The evaluation reviewed each of the pension programs with different benefits and plan provisions, different funding ratios between assets and liabilities, different percentages of Government and commercial funding participation, and different plan participant characteristics. The evaluation identified the Government funded pension assets under the individual pension plans by segment as of the date of the acquisition, and reviewed the disposition of pension assets to determine compliance with Cost Accounting Standard 9904.413. Report D-2004-025 was issued November 25, 2003. (K. Stavenjord/(703) 604-8952)

Undefinitized Contractual Actions (D2003CF-0072) The audit objective will be to evaluate DoD compliance with restrictions on undefinitized contractual actions imposed by 10 U.S.C. 2326. This project was announced January 31, 2003. (T. McKinney/(703) 604-9288)

Allegations of the Defense Contract Management Agency's Performance in Administering Selected Weapon Systems Contracts (D2003AB-0017) The audit is being initiated because of an allegation to the Defense Hotline concerning management oversight of the contractor's performance on the C-130, F-22, and C-5 aircrafts. The objective is to determine whether management at the Defense Contract Management Agency took appropriate actions in administering contracts. This project was announced October 30, 2002. (B. Burton/(703) 604-9071)

Selected DoD Purchase Card Transactions Originating Outside the United States (D2003LH-0052) The overall audit objective is to determine whether purchase card transactions originating outside the United States were appropriate. Specifically, the audit will examine purchases identified through data mining techniques. This project was announced January 21, 2003. (D. Payne/(703) 604-8907)

Award of the Air Force F-15 Trainer Support Contract to the Boeing Company (D2003CH-0113) This audit will be conducted in response to a request from Congress. The overall objective will be to determine whether the Air Force decision to award a contract for F-15 Trainer Support with the Boeing Company was made in accordance with the technical/management, past performance, and cost/price criteria contained in the Request for Proposal and provides best value to the Air Force. This project was announced April 16, 2003. (H. Kleinknecht/(703) 604-9324)

Management of the Centrally Billed Government Travel Card Program at Defense Agencies (D2003CK-0125) The overall objective will be to determine whether Defense agencies properly administered and appropriately used the centrally billed travel cards including unit cards. Specifically, the audit will determine whether the systems and controls are adequate to prevent the fraudulent and/or improper use of the cards. This project was reannounced May 13, 2003. (J. Doyle/(703) 604-9349)

DoD Purchase Card Convenience Checks (D2003CK-0126) The overall objective is to determine whether controls over and use of purchase card convenience checks are effective and appropriate. This project was announced May 21, 2003. (J. Doyle/(703) 604-9349)

Contracting and Purchase Card Issues at the Army Corps of Engineers, Louisville District, Louisville, Kentucky (D2003CK-0185) The audit is being performed in response to allegations to the Defense Hotline concerning irregularities in Army Corps of Engineers contracting actions, purchase card usage, property administration, and funds administration. The objective is to determine whether contracting actions, purchase card controls, and property and funds administration at the Army Corps of Engineers, Louisville District, are effective and appropriate and executed in accordance with applicable laws and regulations. This project was announced July 31, 2003. (J. Doyle/(703) 604-9349)

Public-Private Competition for the Base Operating Support Functions at Picatinny Arsenal, New Jersey (D2003CH-0137) The audit is being performed in response to a Defense Hotline allegation. The overall audit objective is to review selected portions of the Office of Management and Budget Circular No. A-76 process and the decision to award the Base Operating Support functions to a private contractor. Specifically, the audit will review the performance work statement, augmentation contracts, and information technology costs. This project was announced May 27, 2003. (H. Kleinknecht/(703) 604-9324)

Contract for the Air Force Satellite Control Network (D2003AB-0148) This audit is being initiated in response to an allegation to the Defense Hotline concerning contract F04701-02-D-0006 for the Air Force Satellite Control Network, awarded by the Space and Missile Systems Center. The audit objective is to determine whether allegations concerning questionable contracting practices are substantiated. This project was announced June 13, 2003. (B. Burton/(703) 604-9071)

Contracts Awarded for the Coalition Provisional Authority by the Defense Contracting Command-Washington (D2003CF-0152) The audit will examine contracting procedures that officials at the Defense Contracting Command-Washington used to award selected contracts for the Coalition Provisional Authority. Specifically, the objective will be to review documentation that supports the requirements determinations, types of contracts used, use of other than full-and-open competition, and determinations of price reasonableness. This project was announced June 27, 2003. (T. McKinney/(703) 604-9288)

Contracts Awarded by the Defense Threat Reduction Agency in Support of the Cooperative Threat Reduction Program (D2003CF-0183) The overall objective will be to determine whether the Defense Threat Reduction Agency contracting processes in support of the Cooperative Threat Reduction Program were in compliance with applicable laws and regulations. Specifically, the audit will determine whether contracts were awarded and managed to ensure the Government received best value in cost and contractor performance. This project was announced July 31, 2003. (T. McKinney/(703) 604-9288)

Contracting Procedures at the Defense Supply Center, Columbus Regarding the Department of Defense Small Business Administration 8(a) Program (D2003CF-0194) The audit will be performed in response to a Congressional request from the Chairman, Committee on Small Business, U.S. House of Representatives. The audit will examine procedures used by DoD acquisition officials to determine Small Business 8(a) contractors' capabilities to manufacture and deliver items specified in the contracts. This project was announced August 6, 2003. (T. McKinney/(703) 604-9288)

DoD Source Approval Process for Service and Sales Incorporated (D2002CH-0095) This audit will be conducted in response to allegations to the Defense Hotline. The overall objective is to determine whether the DoD source approval process effectively approved Service and Sales, Inc., as a potential source of supply for included on a licensing agreement with Honeywell International, Inc. This project was announced March 4, 2002. (H. Kleinknecht/(703) 604-9324)

Defense Reutilization and Marketing Services Commercial Venture Contracts for Privatization of the DoD Surplus Sales Program (D2002CH-0030) This audit was performed as a follow-on to a previous audit requested by Representative John McHugh. The overall objective was to determine whether the Defense Reutilization and Marketing Services Commercial Venture Contracts for Privatization of the DoD Surplus Sales Program is providing the best value for DoD. The audit also determined whether privatization of the program has adversely affected small businesses that purchase, sell, and operate military surplus aircraft parts businesses. Report D-2004-037 was issued December 19, 2003. (H. Kleinknecht/(703) 604-9324)

Sole-Source Commercial and Noncommercial Specialized Containers and Related Accessories (D2002CH-0158) The overall audit objective is to determine whether DoD is paying fair and reasonable prices for sole-source commercial and noncommercial specialized containers and related accessories. This project was announced June 11, 2002. (H. Kleinknecht/(703) 604-9324)

ENVIRONMENT

Defense Hotline Allegations Regarding the Environmental Compliance Audit Process at U.S. Army Corps of Engineers, Portland District (D2003CK-0003) This audit was in response to a Defense Hotline referral regarding the environmental compliance audit process at the U.S. Army Corps of Engineers, Portland District. The audit assessed whether environmental compliance audits performed at Bonneville Lock and Dam and Bonneville Hatchery were performed according to established laws and regulations. Also, it examined whether environmental compliance audit reports for Bonneville Lock and Dam and Bonneville Hatchery accurately portrayed audit results. In addition, the audit determined whether environmental compliance audits at the Portland District were performed when required. Report D-2004-034 was issued December 4, 2003. (J. Doyle/(703) 604-9349)

Effectiveness of U.S. Forces Environmental Program in Korea (D2003CB-0091) The objective of the evaluation will be to review the effectiveness of the DoD environmental program in Korea. Specifically, the evaluation will assess the U.S. Pacific Command and U.S. Forces Korea execution of program roles and responsibilities; review Component health risk assessment programs; and determine potential impacts of environmental decisions associated with ongoing and future land transfers. This project was announced March 19, 2003. (W. Gallagher/(703) 604-9270)

FINANCE AND ACCOUNTING

Principal DoD Agency-Wide Financial Statements for the Fiscal Years Ending September 30, 2004 and 2003 (D2004FA-0002) This audit is required by the Chief Financial Officers Act of 1990, as amended. The audit objective is to determine whether the principal DoD Agency-Wide financial statements as of September 30, 2004 and 2003, taken as a whole were presented fairly, in all material respects, and in conformity with generally accepted accounting principles of the United States of America. As part of the audit, we will review the DoD Agency-Wide Balance Sheet as of September 30, 2004 and 2003, and the related statements of net costs, changes in net position, budgetary resources, financing, and custodial activity for the fiscal years then ended. This project was announced September 5, 2003. (L. Peek/(703)/604-9587)

Attestation Review of the FY 2003 DoD Counterdrug Funds Obligation Report (D2004LH-0020) The objective will be to provide an independent attestation that funds obligated on the DoD National Drug Control Program in FY 2003 were used for the purpose intended by Public Law 105-277, "Office of National Drug Control Policy Reauthorization Act." (D. Payne/(703) 604-8907)

FY 2004 DoD Civilian Payroll Withholding Data (D2004FH-0046) The overall audit objective is to determine whether the retirement, health, and life insurance withholdings and employee headcount data submitted by DoD are reasonable and accurate. This project was announced December 8, 2003. (B. Sauls/(703) 604-9129)

Environmental Liabilities to Support the Audit of FY 2004 DoD Agency-wide Financial Statements (D2004CB-0032) The objective of the audit is to determine the reliability of the processes and data used to report environmental liabilities on the FY 2004 DoD Agency-wide FY 2004 financial statements. The audit will also review internal controls and compliance with laws and regulations related to environmental liabilities. (R. Bird/(703) 604-9102)

DoD Antideficiency Act Violation Process (D2004FJ-0003) The objective of the audit is to determine whether all appropriate actions are being taken to reduce the recurrence of Antideficiency Act violations, particularly with respect to appropriate corrective and disciplinary actions taken in response to such violations. This project was announced September 9, 2003. (J. Kornides/(614) 751-1400 x 211)

Selected Controls Over Army Fund Balance With Treasury at Defense Finance and Accounting Service Indianapolis (D2004FI-0008) The objective of this audit is to determine whether the Defense Finance and Accounting Service, Indianapolis, properly monitors and controls suspense accounts and the Treasury Trial Balance. This project was announced September 25, 2003. (L. Peek/(703) 604-9587)

Army General Funds Financial Statements for the Fiscal Years Ending September 30, 2004 and 2003 (D2004FI-0009) This audit is required by the Chief Financial Officers Act of 1990, as amended. The audit objective is to determine whether the principal Army General Funds Financial Statements as of September 30, 2004 and 2003, taken as a whole were presented fairly, in all material respects, and in conformity with generally accepted accounting principles. As part of the audit, we will review the Army General Funds Balance Sheet as of September 30, 2004 and 2003, and the related statements of net costs, changes in net position, budgetary resources, and financing for the fiscal years then ended. This project was announced September 24, 2003. (L. Peek/(703) 604-9587)

Fiscal Year 2004 Army Working Capital Fund Financial Statements (D2004FI-0010) This audit is required by the Chief Financial Officers Act of 1990, as amended. The audit objective is to determine whether the FY 2004 Army Working Capital Fund Financial Statements as of September 30, 2004 and 2003, taken as a whole were presented fairly, in all material respects, and in conformity with generally accepted accounting principles. As part of the audit, we will review the Army Working Capital Fund Balance Sheet as of September 30, 2004 and 2003, and the related statements of net costs, changes in net position, budgetary resources, and financing for the fiscal years then ended. This project was announced September 25, 2003. (L. Peek/(703) 604-9587)

Department of the Navy Working Capital Fund Principal Financial Statements for the Fiscal Years Ending 2004 and 2003 (D2004FC-0015) The audit objective is to determine whether the principal Department of the Navy Working Capital Fund financial statements as of September 30, 2004 and 2003, taken as a whole were presented fairly, in all material respects, and in conformity with generally accepted accounting principles. The audit will review the Department of the Navy Working Capital Fund Balance Sheet as of September 30, 2004 and 2003, and the related statements of net costs, changes in net position, budgetary resources, financing, and custodial activity for the fiscal years then ended. This project was announced October 16, 2003. (R. Kidd/(703) 604-9159)

Department of the Navy General Fund Principal Financial Statements for the Fiscal Years Ending 2004 and 2003 (D2004FC-0016) The audit objective is to determine whether the principal Department of the Navy General Fund financial statements as of September 30, 2004 and 2003, taken as a whole were presented fairly, in all material respects, and in conformity with generally accepted accounting principles. The audit will review the Department of the Navy Working General Fund Balance Sheet as of September 30, 2004 and 2003, and the related statements of net costs, changes in net position, budgetary resources, financing, and custodial activity for the fiscal years then ended. This project was announced October 16, 2003. (R. Kidd/(703) 604-9159)

Principal U.S. Army Corps of Engineers, Civil Works, Financial Statements for the Fiscal Years Ending September 30, 2004 and 2003 (D2004FC-0024) The audit objective is to determine whether the principal U.S. Army Corps of Engineers, Civil Works, financial statements as of September 30, 2004 and 2003, taken as a whole were presented fairly, in all

material respects, and in conformity with generally accepted accounting principles. The audit will review the U.S. Army Corps of Engineers Balance Sheet as of September 30, 2004 and 2003, and the related statements of net costs, changes in net position, budgetary resources, financing, and custodial activity for the fiscal years then ended. This project was announced October 30, 2003. (R. Kidd/(703) 604-9159)

Vendor Pay Disbursement Cycle, Air Force General Fund (D2004FD-0040) The audit objective is to assess internal controls and compliance with laws and regulations pertaining to the vendor pay disbursement cycle in the Air Force General Fund and supported activities. The disbursement cycle begins with contracting actions, ends with payments to vendors, and includes all necessary actions in between. This project was announced December 9, 2003. (B. Flynn/(703) 604-9489)

Foreign Military Sales Trust Fund Cash Management (D2004FD-0039) The audit was requested by the Defense Security Cooperation Agency. The overall objective is to audit the cash management of the Foreign Military Sales (FMS) Trust Fund. Specifically, the audit will determine whether internal controls are adequate to ensure that:

- Sufficient cash is available in the applicable country account before expenditure authority is issued to a disbursing office.
- Expenditure authority issued is posted promptly and accurately to the country's account.
- Changes to country account balances are adequately supported.

The audit may also review broader issues pertaining to management of the FMS Trust Fund. This project was announced December 12, 2003. (B. Flynn/(703) 604-9489)

Principal Air Force Working Capital Fund Financial Statements as of and for the Fiscal Years Ending September 30, 2004, and 2003 (D2004FD-0060) The audit objective is to determine whether the principal Air Force Working Capital Fund financial statements and accompanying notes, present fairly, in all material respects, in conformity with generally accepted accounting principles in the United States of America, the Air Force Working Capital Fund assets, liabilities and net position as of September 30, 2004, and 2003; and for the fiscal years then ended, the net cost, changes in net position, budgetary resource, and reconciliation of net cost to budgetary resources. This project was announced December 12, 2003. (B. Flynn/(703) 604-9489)

Principal Air Force General Funds Financial Statements as of and for the Fiscal Years Ending September 30, 2004, and 2003 (D2004FD-0059) The audit objective is to determine whether the principal financial statements and accompanying notes, present fairly, in all material respects, in conformity with generally accepted accounting principles in the United States of America, the Air Force General Funds assets, liabilities and net position as of September 30, 2004, and 2003; and for the fiscal years then ended, the net cost, changes in net position, budgetary resource, and reconciliation of net cost to budgetary resources. This project was announced December 12, 2003. (B. Flynn/(703) 604-9489)

FY 2004 Military Retirement Fund Financial Statements (D2004FH-0051) The objective is to determine whether the FY 2004 Military Retirement Fund (Fund) financial statements are presented fairly in accordance with Office of Management and Budget Bulletin No. 01-09, "Form and Content of Agency Financial Statements," September 25, 2001. We have again contracted with Deloitte and Touche LLP (D&T) to perform the audit. They will assess internal controls and compliance with laws and regulations pertaining to the financial statements and will also follow up on corrective actions resulting from previous audits of the Fund's financial statements. To fulfill CFO Act prescribed responsibilities for the OIG, we will evaluate the nature, timing and extent of the audit work; monitor progress throughout the audit; review working papers; meet with audit management and staff members; perform independent tests of the accounting records; and perform other procedures as appropriate. This project was announced December 16, 2003. (B. Sauls/(703) 604-9129)

Principal DoD Agency-Wide Financial Statements for the Fiscal Years Ending September 30, 2003 and 2002 (D2003FI-0008) The audit objective was to determine whether the principal DoD Agency-Wide financial statements as of September 30, 2003 and 2002, taken as a whole were presented fairly, in all material respects, and in conformity with generally accepted accounting principles of the United States of America. As part of the audit, there was a review of the DoD Agency-Wide Balance Sheet as of Sept 30, 2003 and 2002, and the related statements of net costs, changes in net position, budgetary resources, financing, and custodial activity for the fiscal years then ended. Report D-2004-036 was issued December 10, 2003. (L. Peek/(703) 604-9587)

Principal U.S. Army Corps of Engineers Civil Works, Financial Statements for the Fiscal Years Ending September 30, 2003 and 2002 (D2003FC-0020) The audit objective was to determine whether the U.S. Army Corps of Engineers, Civil Works, financial statements as of September 30, 2003 and 2002, taken as a whole were presented fairly, in all material respects, and in conformity with generally accepted accounting principles of the United States of America. This project will support the audit of the Principal DoD Agency-Wide Financial Statements for the Fiscal Years Ending September 30, 2003 and 2002, Project No. D2003FI-0008. Report D-2004-032 was issued December 3, 2003. (R. Kidd/(703) 604-9159)

FY 2003 Army Working Capital Fund Financial Statements (D2003FI-0055) The audit objective was to determine whether the principal Army Working Capital Fund Financial Statements as of September 30, 2003 and 2002, taken as a whole were presented fairly, in all material respects, and in conformity with generally accepted accounting principles. Part of the audit included reviewing the Army Working Capital Fund Balance Sheet as of September 30, 2003 and 2002, and the related statements of net cost, changes in net position, budgetary resources, and financing for the years then ended. Report D-2004-029 was issued December 3, 2003. (L. Peek/(703) 604-9587)

FY 2003 Army General Funds Financial Statements (D2003FI-0060) The audit objective was to determine whether the principal Army General Funds Financial Statements as of September 30, 2003 and 2002, taken as a whole were presented fairly, in all material respects,

and in conformity with generally accepted accounting principles. Part of the audit included reviewing the Army General Funds Balance Sheet as of September 30, 2003 and 2002, and the related statements of net cost, changes in net position, budgetary resources, and financing for the years then ended. Report D-2004-028 was issued December 3, 2003. (L. Peek/(703) 604-9587)

Principal Air Force General Funds Financial Statements as of and for the Fiscal Years Ending September 30, 2003, and 2002 (D2003FD-0057) The objective of the audit was to determine whether the principal Air Force General Funds financial statements present fairly, in all material respects, the financial position of the Air Force General Funds as of September 30, 2003, and 2002, and the results of its operations for the years then ended in conformity with accounting principles generally accepted in the United States of America. Report D-2004-026 was issued December 4, 2003. (B. Flynn/(703) 604-9489)

Principal Air Force Working Capital Fund Financial Statements as of and for the Fiscal Years Ending September 30, 2003, and 2002 (D2003FD-0058) The objective of the audit was to determine whether the principal Air Force Working Capital Fund financial statements present fairly, in all material respects, the financial position of the Air Force Working Capital Fund as of September 30, 2003, and 2002, and the results of its operations for the years then ended in conformity with accounting principles generally accepted in the United States of America. Report D-2004-027 was issued December 4, 2003. (B. Flynn/(703) 604-9489)

Department of the Navy Working Capital Fund Principal Financial Statements for the Fiscal Years Ending 2003 and 2002 (D2003FC-0067) The audit objective was to determine whether the Department of the Navy Working Capital Fund principal financial statements as of September 30, 2003 and 2002, taken as a whole were presented fairly, in all material respects, and in conformity with generally accepted accounting principles. Report D-2004-031 was issued December 3, 2003. (R. Kidd/(703) 604-9159)

Department of the Navy General Fund Principal Financial Statements for the Fiscal Years Ending 2003 and 2002 (D2003FC-0068) The audit objective was to determine whether the Department of the Navy General Fund financial statements as of September 30, 2003 and 2002, taken as a whole were presented fairly, in all material respects, and in conformity with generally accepted accounting principles. Report D-2004-030 was issued December 3, 2003. (R. Kidd/(703) 604-9159)

FY 2003 DoD Civilian Payroll and Withholding Data (D2003FH-0059) The overall objective is to determine whether the retirement, health, and life insurance withholdings and employee headcount data submitted by DoD are reasonable and accurate. This project was announced January 14, 2003. (D. Vincent/(703) 604-9109)

Environmental Liabilities Required to Be Reported on Annual Financial Statements (D2003CB-0037) The objective of this audit is to determine the reliability of the processes and data used to report environmental liabilities on financial statements. This project was announced January 31, 2003. (W. Gallagher/(703) 604-9270)

Early Payment of Invoices by Defense Finance and Accounting Service (DFAS) Columbus (D2003FJ-0062) The audit is being performed in response to a hotline allegation. The objective of the audit is to determine whether DFAS Columbus is making vendor payments in accordance with applicable disbursement policies. Specifically, the audit will determine whether DFAS Columbus is paying invoices in compliance with the Prompt Payment Act. This project was announced January 30, 2003. (J. Kornides/(614)751-1400)

FY 2003 Financial Statements for the Defense Intelligence Agency (D2003FI-0093) This audit supports the requirements of P.L. 107-306, "Intelligence Authorization Act for FY 2003," which directed that the Defense Intelligence Agency report activities being undertaken to ensure its financial statements can be audited in accordance with applicable laws and requirements of OMB. The audit will review and evaluate the form and content of the FY 2003 Financial Statements for the Defense Intelligence Agency and information supporting those statements to determine whether applicable guidance and accounting standards were followed. It will also assess management's actions and progress in improving financial systems and procedures in support of future comprehensive audits of the financial statements required by the Senate Select Committee on Intelligence. This project was announced March 13, 2003. (L. Peek/(703) 604-9587)

FY 2003 Financial Statements for the National Imagery and Mapping Agency (D2003FI-0094) This audit supports the requirements of P.L. 107-306, "Intelligence Authorization Act for FY 2003," which directed that the National Imagery and Mapping Agency report activities being undertaken to ensure its financial statements can be audited in accordance with applicable laws and requirements of the OMB. The audit will review and evaluate the form and content of the FY 2003 Financial Statements for the Defense Intelligence Agency and information supporting those statements to determine whether applicable guidance and accounting standards were followed. It will also assess management's actions and progress in improving financial systems and procedures in support of future comprehensive audits of the financial statements required by the Senate Select Committee on Intelligence. This project was announced March 13, 2003. (L. Peek/(703) 604-9587)

Support for Reported Obligations for the National Imagery and Mapping Agency and Related Processing Controls (D2003FI-0089) The audit objective will be to determine whether the National Imagery and Mapping Agency has implemented adequate procedures for recording, reviewing, and reporting obligations. The audit will also evaluate the validity of reported liquidated and unliquidated obligations. This project was announced March 17, 2003. (L. Peek/(703) 604-9587)

Accounting Adjustments Within the Navy Working Capital Fund (D2003FC-0098) The objective of the review is to determine the merit of concerns raised regarding the accuracy of financial information reported in Navy Working Capital Fund financial statements. This project was announced March 31, 2003. (R. Kidd/(703) 604-9159)

Preparation of the FY 2003 Financial Statements for the National Security Agency (D2003FI-0108) This audit supports the requirements of the Senate Select Committee on Intelligence Report No. 107-63 and Report No. 107-149. The objective is to review and evaluate the presentation and content of the FY 2003 Financial Statements for the National Security Agency and the information supporting those statements to determine whether applicable guidance and accounting standards were followed. The audit will focus on the budgetary general ledger accounts and the acquisition of the new Agency accounting system. It will also assess management's actions and progress in improving the compilation process for preparing statements and determine the status of prior audit recommendations. This project was announced April 3, 2003. (L. Peek/(703) 604-9587)

Coalition Support Funds (D2003LG-0107) This audit is a request of the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer. The overall objective will be to determine whether adequate accountability controls are in place to reimburse coalition countries for logistical and military support provided to the U.S. military operations in connection with the global war on terrorism. Specifically, the audit will examine whether DoD processes used to identify, review, and validate costs are reasonable and supportable. It will also determine whether DoD processes used to reimburse coalition countries for the costs of goods, services, and use of facilities are effective. This project was announced April 9, 2003. (E. Klemstine/(703) 604-9172)

Military Retirement Fund Processes Related to Deceased Retirees (D2003FH-0104) This audit is a continuation of our annual audit responsibilities of the Military Retirement Fund Financial Statements. One objective of the subject audit is to test the accuracy of the data for retirees and annuitants being paid by the Defense Finance and Accounting Service (DFAS) using a computer "data mining" software program. Another objective is to evaluate approximately 45,000 suspended pay accounts where the payee is presumed dead by the DFAS, but they continue to maintain the account until they receive an official death certificate. The audit will compare data with the Social Security Administration and the Department of Veteran Affairs and identify the individual accounts that these agencies have closed out due to the death of the payee. This project was announced April 15, 2003. (D. Vincent/(703) 604-9109)

DoD Medicare Eligible Retiree Health Care Fund for FY 2003 (D2003FJ-0117) In accordance with the Chief Financial Officers Act of 1990, the OIG DoD is responsible for auditing the DoD Medicare Eligible Retiree Health Care Fund for FY 2003. We have contracted with Deloitte & Touche LLP (D&T) to audit the Fund for FY 2003. Our objective will be to oversee audit work performed by D&T on the Fund for FY 2003. D&T will determine whether the FY 2003 Fund Financial Statements are presented fairly in accordance with OMB Bulletin No. 01-09, "Form and Content of Agency Financial Statements," September 25, 2001. They will also assess internal controls and compliance with laws and regulations pertaining to the financial statements. This project was announced April 25, 2003. (J. Kornides/(614) 751-1400 x211)

Antideficiency Act Investigation of the Research, Development, Test and Evaluation, Defense-Wide Appropriation Account 97 1989/1990 0400 (D2003FM-0122) The investigation was requested by the Under Secretary of Defense (Comptroller)/Chief Financial Officer. The objective is to determine whether an Antideficiency Act Violation occurred. This project was announced May 8, 2003. (R. Bird/(703) 604-9102)

Management Controls Over FY 2003 Health Care Costs for DoD Medicare-Eligible Retirees (D2003FJ-0129) The objective of the audit is to determine the adequacy of management controls over FY 2003 health care costs that were incurred providing health care to Medicare-eligible retirees, retiree family members, and survivors. This project was announced May 22, 2003. (J. Kornides/(614) 751-1400 x 211)

Corps of Engineers Financial Management System Accounting Processes (D2003FI-0136) The objective of this audit was to determine whether the Corps of Engineers Financial Management System processes and summarizes accounting transactions accurately and correctly. The audit was performed because of potential accounting deficiencies identified during the on-going FY 2003 financial audit of the U. S. Army Corps of Engineers. Report D-2004-023 was issued November 18, 2003. (L. Peek/(703) 604-9587)

FY 2003 Military Retirement Fund Financial Statements (D2003FH-0124) The objective of the OIG DoD is to oversee audit work performed by Deloitte and Touche (D&T) on the Military Retirement Fund for FY 2003. D&T will determine whether the FY 2003 Fund financial statements are presented fairly in accordance with OMB Bulletin No. 01-09, "Form and Content of Agency Financial Statements," September 25, 2001. The audit will support the FY 2003 DoD-wide consolidated financial statements audit. This project was announced June 6, 2003. (D. Vincent/(703) 604-9109)

Allegations to the Defense Hotline Concerning Funds "Parked" at the U.S. Special Operations Command (D2003FH-0184) The objective will be to review the allegations to the Defense Hotline concerning funds "parked" at the U.S. Special Operations Command by the Office of the Under Secretary of Defense (Comptroller). This project was announced August 6, 2003. (D. Vincent/(703) 604-9109)

Attestation Review of the DoD National Drug Control Program FY 2003 Obligations Report (D2003LH-0192) The overall objective of the review is to provide an independent attestation that the funds expended by DoD on the National Drug Control Program in FY 2003 were used for the intended purposes. This project was announced August 28, 2003. (D. Payne/(703) 604-8907)

HEALTH CARE AND HUMAN CAPITAL

TRICARE Payments to Overseas Host Nation Providers The primary audit objective will be to evaluate controls over TRICARE payments made to overseas host nation healthcare providers. (M. Joseph/(757) 872-4698)

Management Practices at the Defense Distribution Depot, Susquehanna (D2003LD-0074) This evaluation is in response to an inquiry from Representative Todd R. Platts concerning the management practices at the Defense Distribution Depot, Susquehanna, New Cumberland, Pennsylvania. The overall objective will be to determine whether workforce levels at the Depot are sufficient to accomplish its mission. Specifically, the evaluation will review and evaluate the alignment of civilian personnel with strategic plans, core business practices, and overall mission objectives. This project was announced February 6, 2003. (T. Wing/(215) 737-3883)

Strategic Management of Human Capital Reporting (D2003AE-0078) The objective is to examine DoD reporting on the President's Management Agenda Initiative for Strategic Management of Human Capital to the Office of Management and Budget. Specifically, the audit will verify the adequacy of support for DoD actions for selected performance indicators and measures established to fulfill the accomplishment of DoD human capital goals. This project was announced February 14, 2003. (J. Meling/(703) 604-9091)

Management of Pharmaceutical Inventory at Military Treatment Facilities (D2003LF-0109) The overall audit objective will be to evaluate the effectiveness of the management of pharmaceutical inventory at military treatment facilities. Specifically, the audit will evaluate the pharmaceutical returns management program, maintenance of pharmaceutical inventory, handling of excess and expired drugs, as well as other aspects of managing pharmaceutical inventory. This project was announced April 18, 2003. (M. Joseph/(757) 872-4698)

DoD Compliance With the Uniformed and Overseas Citizens Absentee Voting Act (D2003LF-0188) The overall objective will be to assess the effectiveness of DoD voting assistance programs. The specific objective will be to evaluate the compliance of DoD voting assistance programs with the Uniformed and Overseas Citizens Absentee Voting Act (the Act), DoD implementing regulations, and other requirements of law regarding voting by members of the Armed Forces. This project was announced August 7, 2003. (M. Joseph/(757) 872-4801)

INFORMATION TECHNOLOGY RESOURCES

Implementation of the Federal Information Security Management Act for FY 2004 (D2004AS-0001)

The objective will be to assess DoD's implementation of the Federal Information Security Management Act in accordance with statutory and regulatory requirements. Specifically, the audit will evaluate DoD's progress in incorporating information security and information assurance into its core missions, functions, and processes from a network-centric approach by evaluating the supporting information technology resources to test the validity of the security policies, processes, and procedures. (W. Scott/(703) 604-9049)

Acquisition Management of Automated Information Systems (D2004AD-0005) We will continue our series of audits to evaluate the acquisition management of selected automated information systems. Specifically, the selected information systems will be evaluated to determine if they are being cost effectively acquired, monitored, tested, and prepared for deployment and system life-cycle support in accordance with system acquisition and information assurance guidance. The audits will also evaluate the management control programs as they relate to the objective. (K. Truex/(703) 604-8966)

Implementation of Interoperability and Information Assurance Policies for Acquisition of Navy Systems (D2004AL-0011) The objective is to evaluate whether the Navy is effectively implementing DoD interoperability and information assurance policies. Specifically, the audit will determine whether management is effectively developing interoperability key performance parameters that are based upon information exchange and assurance requirements. Additionally, it will review the certification process for interoperability in selected Navy systems. This project was announced October 1, 2003. (K. Truex/(703) 604-8966)

General and Application Controls Weaknesses in the Army Corps of Engineers Enterprise Infrastructure Services (D2003FG-0080) The overall objective was to determine whether the Army Corps of Engineers Enterprise Infrastructure Services (CEEIS) is compliant with Federal financial management system requirements. Specifically, the audit evaluated the certification and accreditation process for CEEIS in order to determine whether security control weaknesses in CEEIS potentially affect the reliability of the data. Report D-2003-041 was issued December 26, 2003. (M. Beima/(703) 604-9139)

DoD Electronic Government Information Reporting (D2003AL-0147) The audit will verify and validate whether the Services and DoD components are adequately reporting information technology investments to OMB. Specifically, the audit will determine whether Exhibit 300, "Capital Asset Plan and Business Case," submissions demonstrate that DoD is managing its information technology investments in accordance with OMB and DoD guidance. This project was announced June 23, 2003. (C. Santoni/(703) 604-9051)

Global Command and Control System - Korea (D2003LG-0032) The objective of the audit is to evaluate the performance of the Global Command and Control System - Korea. Specifically, the audit will review whether the system is providing the single command, control, communications, computer, and intelligence resource for the theater that satisfies the needs of the warfighter. This project was announced November 21, 2002. (E Klemstine/(703) 604-9172)

Allegations Concerning Personnel Background Investigations and Clearances at the Space and Warfare Systems Command, Information Technology Center (D2003AS-0075) The audit is being performed in response to allegations concerning information security problems related to personnel working on defense information systems without proper background investigations and clearances. The objective is to determine whether Space and Naval Warfare Systems Command, Information Technology Center, background investigations and personnel security clearances are managed in accordance with statutory and regulatory requirements. The audit will also review the classification level of the networks, systems, and applications being developed, supported, or maintained at the command. This project was announced January 31, 2003. (W. Scott/(703) 604-9049)

DoD Implementation of the Federal Information Security Management Act for FY 2003 (D2003AS-0073) The overall objective of the audit is to assess the DoD implementation of the Electronic Government Act of 2002. Specifically, the audit will evaluate selected information security programs, projects, and networks to determine whether they comply with statutory and DoD information assurance initiatives, policies, and procedures. This project was announced February 7, 2003. (W. Scott/(703) 604-9049)

Followup on the General Accounting Office and U.S. Army Audit Agency Audit Recommendations for the U.S. Army Corps of Engineers (D2003FG-0139) The objective is to followup on the General Accounting Office (GAO) Report (GAO-02-206), March 2002, and the U.S. Army Audit Agency Report (USAAA) (A-2002-0610-FFC), September 2002, audit recommendations on the U.S. Army Corps of Engineers. Specifically, the audit will determine whether the U.S. Army Corps of Engineers implemented the actions recommended by the GAO and the USAAA. This project was announced June 2, 2003. (M. Beima/(703) 604-9139)

Reliability of the Automated Cost Estimating Integrated Tools (D2003AE-0181) The overall objective is to assess the reliability of the Automated Cost Estimating Integrated Tools used to estimate costs for acquisition programs. Specifically, the audit will determine whether data generated by the Automated Cost Estimating Integrated Tools are sufficiently reliable and accurate. This project was announced July 29, 2003. (J. Meling/(703) 604-9091)

Implementation of Interoperability and Information Assurance Policies for Acquisition of Air Force Systems (D2002AE-0188) The objective is to evaluate whether the Air Force is effectively implementing DoD interoperability and information assurance policies. Specifically, the audit will determine whether management is effectively developing

interoperability key performance parameters based upon information exchange and assurance requirements. Additionally, the audit will review the certification process for interoperability in selected applicable Air Force systems, including national security systems. This project was announced July 16, 2002. (J. Meling/(703) 604-9091)

Defense Logistics Agency Information Assurance (D2002AS-0165) The objective of the audit was to determine whether the Defense Logistics Agency complied with statutory and regulatory acquisition requirements for its information assurance investment initiatives. This project was announced June 17, 2002. (W. Scott/(703) 604-9049)

DoD Information Technology Registry (D2002AS-0201) The overall objective will be to evaluate the Department's progress in establishing policy and implementing legislation for a registry of mission-critical and mission-essential information technology systems. The audit will determine whether the DoD Chief Information Officer established adequate controls to appropriately identify, monitor, and track information technology systems. Additionally, it will evaluate the usefulness and completeness of the registry to support Chief Information Officer information assessment needs and reporting requirements. This project was announced August 20, 2002. (W. Scott/(703) 604-9049)

LOGISTICS

Military Department Implementation of Performance Based Logistics in Support of Weapon Systems (D2004LD-0041)

The overall audit objective will be to evaluate the progress of the Military Departments in implementing performance-based logistics in accordance with their published schedules. The audit will also assess the adequacy and availability of training and guidance related to performance-based logistics. This project was announced November 25, 2003. (T. Wing/(215) 737-3883)

Selected Cooperative Threat Reduction Projects (D2004LG-0028) The audit objective is to evaluate the effectiveness of DoD efforts in assisting the former Soviet Union countries in securing and eliminating weapons of mass destruction. The audit will assess the execution and success of selected projects under the Cooperative Threat Reduction program in securing and eliminating weapons of mass destruction. (E. Klemstine/(703) 604-9172)

Technology Transfer and Export Controls Over the Joint Strike Fighter (D2004LG-0031)

The audit objective is to evaluate the adequacy of technology transfer and export controls over the Joint Strike Fighter. Specifically, the audit will identify the U.S. national security and foreign policy concerns related to the transfer of U.S. aircraft and associated components technology, including what technology transfer and export control procedures are in place to prevent the illegal transfer of technology. (E. Klemstine/(703) 604-9172)

Management, Efficiency, and Effectiveness of DoD Readiness Reporting (D2004LA-0029)

The audit will evaluate the program management of readiness reporting initiatives combined with an evaluation of the efficiency and effectiveness of readiness reporting systems and procedures currently in use. It will also review the adequacy and development of a new joint readiness reporting system. (D. Bloomer/(703) 604-8863)

Excess Defense Articles (D2004LG-0042) The overall objective will be to evaluate the process for identifying, offering and transferring excess defense articles (EDA) from DoD inventory to international customers. Specifically, the audit will assess DoD's policies and procedures governing the EDA process to include the interactions of the Military Departments with other government agencies. (E. Klemstine/(703) 604-9172)

Aircraft Use in the U.S. Central Command Area of Responsibility (D2004LA-0019) The overall objective will be to evaluate whether aircraft within the U.S. Central Command's area of responsibility are being optimally operated and used in theater. Specifically, the audit will determine whether C-130 aircraft and personnel supporting the U.S. Central Command theater are used in the most effective and efficient manner. This project was announced November 4, 2003. (D. Bloomer/(703) 604-8865)

Defense Hotline Allegation Concerning the Navy's Use of FY 2003 Funds to Buy Excess Quantities of Parts for the Tactical Tomahawk (D2004LH-0053) The audit objective is to determine whether the Naval Supply Systems Command improperly used FY 2003 funds to buy excess quantities of parts for the Tactical Tomahawk missile. This project was announced December 9, 2003. (D. Payne/(703) 604-8907)

Implementation of Performance Based Logistics for the Javelin Weapon System (D2004LH-0047) The overall audit objective is to evaluate the implementation of performance based logistics for the Javelin Weapon System. This project was announced December 22, 2003. (D. Payne/(703) 604-8907)

Allegations Concerning the Mobile Detection and Response System Program (D2004AB-0058) This audit is being performed in response to allegation made to the Defense Hotline concerning the Mobile Detection and Response System Program. Specifically, the audit will determine whether the allegations concerning contract improprieties and management of the Mobile Detection and Response System Program have merit. This project was announced December 11, 2003. (B. Burton/(703) 604-9071)

Defense Logistics Agency Costs to Manage Inactive National Stock Number Items (D2003LD-0011) The audit evaluated the costs incurred by the Defense Logistics Agency (DLA) to manage inactive national stock number items. Specifically, the audit determined whether a draft Defense Logistics Agency study, "Cost of a Defense Logistics Agency Maintained Inactive National Stock Number," July 2002, provides a valid basis to compute and report the costs of managing inactive national stock number items. The study was conducted in response to a series of IG DoD reports addressing problems with DLA's management of inactive national stock number items. Report D-2004-024 was issued November 19, 2003. (T. Wing/(215) 737-3883)

Disposal Process for Navy Repairable Assets (D2003LD-0081) The objective will be to evaluate the process used by the Navy to dispose of repairable assets. Specifically, the audit will evaluate the controls in place to ensure that repairable assets managed by the Naval Inventory Control Point and identified as excess or uneconomical to repair were appropriately disposed of and received by the Defense Reutilization and Marketing Service. This project was announced February 25, 2003. (T. Wing/(215) 737-3883)

Controls Over Deemed Exports at Contractor and University Facilities (D2003LG-0145) The overall objective of the audit is to evaluate the adequacy of DoD policies and procedures regarding deemed exports to prevent the transfer of technologies and technical information with potential military application to countries and entities of concern. Specifically, the audit will evaluate whether critical technologies and information at DoD-sponsored contractors and university facilities are effectively controlled. This project was announced June 12, 2003. (E. Klemstine/(703) 604-9172)

DoD Installation Disaster Preparedness and Consequence Management (D2003LA-0123)

The overall objective will be to evaluate the management of disaster preparedness and consequence management planning for DoD installations. This project was announced June 17, 2003. (Lt Col D. Sny/(703) 604-9190)

Accountability and Control of Materiel at the Marine Corps Multi-Commodity

Maintenance Center, Albany, Georgia (D2003LH-0144) The audit was requested by the Assistant Deputy Under Secretary of Defense (Maintenance Policy, Programs, and Resources). The overall audit objective is to evaluate the effectiveness of policies and procedures used to account for and control materiel at the multi-commodity maintenance center. This project was announced July 9, 2003. (D. Payne/(703) 604-8907)

Management of Military Personnel Assignments (D2003LA-0151) The overall objective of the audit is to evaluate the Services' management of the assignment process for military personnel. Specifically, the audit will evaluate whether the assignment process for officers and enlisted personnel is managed to minimize the amount of time essential warfighting positions are vacant, to ensure that qualified personnel are assigned to those positions, and to ensure that training requirements to fully perform the duties of those positions are being met. In addition, the audit will evaluate how vacant essential warfighting positions adversely impact the readiness of deployed forces. This project was announced July 9, 2003. (D. Bloomer/(703) 604-8863)

OTHER

Cumulative Effect of Exports (D2004LG-0041) The overall objective will be to determine whether a process has been developed to assess the cumulative effect of past exports to countries of concern and whether that process sufficiently captures relevant export data to perform a comprehensive assessment. Specifically, the audit will assess the DoD ability to analyze the impact of export licenses granted by the U.S. Government as well as the policies and procedures with respect to data on the export of militarily critical technology and technical information. (E. Klemstine/(703) 604-9172)

DoD Costs for Monitoring and Licensing Satellite Exports (D2004LG-0048) The overall objective is to identify and assess DoD costs relating to national security controls on satellite exports for FY 1999 through FY 2003. Specifically, the audit will identify and assess DoD costs for monitoring satellite launches in foreign countries and evaluate the extent to which indirect costs were included in the amounts reimbursed by entities receiving those services from DoD. It will also identify and assess the costs associated with export license applications for satellites. This project was announced December 4, 2003. (E. Klemstine/(703) 604-9172)

Base Realignment and Closure 2005 Data at the Defense Contract Audit Agency (D2004CH-0054) The objective is to evaluate the validity, integrity, and supporting documentation of data collected and submitted for the BRAC 2005 process. In addition, the audit will evaluate whether the data and the process complied with the applicable BRAC internal control plans. This project was announced December 19, 2003. (H. Kleinknecht/(703) 604-9324)

Base Realignment and Closure 2005 Data at the Defense Commissary Agency (D2004CB-0056) The objective is to evaluate the validity, integrity, and supporting documentation of data collected and submitted for the BRAC 2005 process. In addition, the audit will evaluate whether the data and the process complied with the applicable BRAC internal control plans. This project was announced December 19, 2003. (K. Caprio/(703) 604-9202)

Base Realignment and Closure 2005 Data at the Defense Contract Management Agency (D2004CG-0065) The objective is to evaluate the validity, integrity, and supporting documentation of data collected and submitted for the BRAC 2005 process. In addition, the audit will evaluate whether the data and the process complied with the applicable BRAC internal control plans. This project was announced December 19, 2003. (D. Culp/(703) 604-9335)

Base Realignment and Closure 2005 Data at the Defense Legal Services Agency

(D2004LH-0071) The objective is to evaluate the validity, integrity, and supporting documentation of data collected and submitted for the BRAC 2005 process. In addition, the audit will evaluate whether the data and the process complied with the applicable BRAC internal control plans. This project was announced January 5, 2004.

(D. Culp/(703) 604-9335)

Base Realignment and Closure 2005 Data at the Defense Finance and Accounting Service

(D2004FG-0070) The objective is to evaluate the validity, integrity, and supporting documentation of data collected and submitted for the BRAC 2005 process. In addition, the audit will evaluate whether the data and the process complied with the applicable BRAC internal control plans. This project was announced January 6, 2004.

(D. Culp/(703) 604-9335)

Integration of Network Centric Warfare Concepts into DoD Operations (D2003LA-0138)

The overall objective will be to evaluate the implementation of network centric warfare into DoD operations. Specifically, the audit will determine whether DoD advances in network centric warfare have resulted in changes to military doctrine and have been fully integrated into military exercises. This project was announced June 3, 2003. (D. Bloomer/(703) 604-8863)

Appendix A. OIG DoD Issue Area Planning and Coordination Groups

Group	Representative	Telephone
Acquisition Program	Mary Ugone	(703) 604-9002
Base Realignment and Closure	Debbie Culp	(703) 604-9335
Construction and Installation Support	Debbie Culp	(703) 604-9335
Contracting Oversight	Keith West	(703) 604-9202
Environment	Bill Gallagher	(703) 604-9270
Finance and Accounting	Paul Granetto	(703) 604-9101
Health Care and Human Capital	Mike Joseph	(757) 766-9108
Information Technology Resources	Wanda Scott	(703) 604-9049
Intelligence	Charles Santoni	(703) 604-9051
Logistics	Tilghman Schraden	(703) 604-9176

Appendix B. Plan Distribution

Office of the Secretary of Defense

Under Secretary of Defense for Acquisition, Technology and Logistics
Under Secretary of Defense (Comptroller)/Chief Financial Officer
Under Secretary of Defense for Personnel and Readiness
Under Secretary of Defense for Policy
Assistant Secretary of Defense (Command, Control, Communications & Intelligence)
Assistant Secretary of Defense (Public Affairs)
Assistant Secretary of Defense (Reserve Affairs)
Director, Defense Procurement
Director, Acquisition Initiatives
Director, Program Analysis and Evaluation
Deputy Comptroller (Program/Budget), Office of the Under Secretary of Defense
(Comptroller/CFO)
Deputy CFO, Office of the Under Secretary of Defense (Comptroller/CFO)

Department of the Army

Assistant Secretary of the Army (Financial Management and Comptroller)
Inspector General, Department of the Army
Auditor General of the Army
Inspector General, U.S. Army Materiel Command
Commander, U. S. Army Criminal Investigative Command

Department of the Navy

Assistant Secretary of the Navy (Financial Management and Comptroller)
Naval Inspector General
Marine Corps Inspector General
Auditor General of the Navy

Department of the Air Force

Assistant Secretary of the Air Force (Financial Management and Comptroller)
Inspector General of the Air Force

Appendix B. Plan Distribution (Continued)

Department of the Air Force (Continued)

Auditor General of the Air Force

Air Force Audit Agency/DO

Air Force Audit Agency/FD

Air Force Audit Agency/MS

Air Force Audit Agency/FS

Commander, Air Force Materiel Command

Commander, Air Force Office of Special Investigations

Inspector General, Air Combat Command

Inspector General, Air Education and Training Command

Inspector General, Air Force Materiel Command

Inspector General, Air Force Reserve Command

Inspector General, Air Force Special Operations Command

Inspector General, Air Force Space Command

Inspector General, Air Mobility Command

Inspector General, Pacific Air Forces

Inspector General, U.S. Air Forces in Europe

Other Defense Organizations

Director, Defense Contract Audit Agency

Director, Defense Commissary Agency

Director, Defense Contract Management Agency

Director, Defense Finance and Accounting Service

Director, Defense Logistics Agency

Inspector General, Defense Information Systems Agency

Inspector General, Defense Intelligence Agency

Inspector General, Defense Threat Reduction Agency

Inspector General, Joint Staff

Inspector General, National Reconnaissance Office

Inspector General, National Security Agency

Inspector General, National Imagery and Mapping Agency